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U.S. DISTRICT COURT  
DISTRICT OF NEBRASKA  
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IDEAL PRODUCTS LLC  
PO Box 1037  
Plymouth, IN 46563  
Petitioner, *Pro Se*

**IN THE UNITED STATES DISTRICT COURT  
OF NEBRASKA - OMAHA**

IDEAL PRODUCTS LLC,

Petitioner,

v.

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE, and  
BROCK ZEEB, IRS Agent,

Respondents.

Case No. 8:12cv267

Petition to Quash IRS  
Third Party Summons

**PETITION TO QUASH IRS THIRD PARTY SUMMONS**

COMES NOW IDEAL PRODUCTS LLC, Petitioner, *pro se*, and petitions this Court to quash Internal Revenue Service Third Party Administrative Summonses.

**JURISDICTION**

1. This Court has jurisdiction pursuant to Title 26 U.S.C. § 7609 and Title 5 U.S.C. § 552(a).<sup>1</sup>

2. Venue is proper, because the custodian of records and records sought (the subject of this controversy) by the summons is First National Bank of Omaha, is within the United States District Court for the District of Nebraska - Omaha.

<sup>1</sup> All further references to Code Sections are to Title 26 unless otherwise noted.

**PARTIES**

3. The Petitioner in this action is IDEAL PRODUCTS LLC, whose address is PO BOX 1037, PLYMOUTH, IN 46563.

4. The Respondents in this action are the United States of America, the Internal Revenue Service (hereinafter "IRS") and **BROCK ZEEB, Revenue Agent** (Zeeb).

5. Zeeb is the IRS official that issued the alleged summons which is the subject of this controversy. Zeeb's mailing address is 100 E. Wayne St., Suite 200, South Bend, IN 46601-2349.

6. The Third Parties from whom IRS seeks records is – First National Bank of Omaha, PO Box 2490, Omaha, NE 68103.

7. The third party summons was issued to First National Bank of Omaha on July 09, 2012 (see Exhibit "A" the IRS summons issued to First National Bank of Omaha, a true and correct copy attached hereto). On or about August 13, 2012, First National Bank of Omaha is scheduled to comply with the IRS summons, surrendering Ideal Products LLC's records to the IRS.

**CAUSES OF ACTION AGAINST RESPONDENTS**

For the Causes of Action against the Respondents, and each of them, Ideal Products LLC alleges as follows:

I. First Cause of Action Against Respondents

8. The Summons set forth herein above, is in violation of the statutory summons process and should be quashed because IRS failed to give Ideal Products LLC timely notices required by 26 U.S.C., Section 7609(a)(1), *i.e.*, 20 days notice prior to the date set to turn over the records requested. As a consequence Ideal Products LLC was not given the opportunity to timely file a Petition to Quash the Summons pursuant to Section 7609(b)(1).

II. Second Cause of Action Against Respondents

9. The IRS is in violation of the statutory summons process as they failed to provide Ideal Products LLC advance notice that contact with any of these third parties were to be made; and, failed to periodically provide Ideal Products LLC with a record of persons contacted by IRS about Ideal Products LLC as required by Section 7602(c)(1)&(2).

III. Third Cause of Action Against Respondents

10. Ideal Products LLC alleges upon information and belief that the summonses, and each of them, were issued while a referral for criminal prosecution to the Department of Justice is pending, which was made by the IRS in violation of Section 7602(d)(2)(A).

IV. Fourth Cause of Action Against Respondents

11. The Respondents are abusing the Court's process and the summons process under Section 7609(h) by issuing multiple summonses in multiple jurisdictions in an

attempt to inhibit and undermine the petitioner from exercising his right to mount an adequate defense to quash the summonses pursuant to Section 7609 contrary to the Congressional intent of Section 7609.

V. Fifth Cause of Action Against Respondents

12. Because of the violations and abuses of the summonses process as alleged within paragraphs 8 through 11, inclusive, the IRS failed to meet the "GOOD FAITH" requirement of the *Powell*<sup>2</sup> standard.

VI. Sixth Cause of Action Against Respondents

13. Respondents, contrary to law have caused, or will cause, Ideal Products LLC's records to be turned over to First National Bank of Omaha in violation of the Privacy Laws of the United States of America.

VII. Seventh Cause of Action Against Respondents

14. Respondents contrary to law will cause, or has caused, Ideal Products LLC's records to be turned over to the IRS in violation of the Privacy Laws of the State of Nebraska and in violation of Ideal Products LLC's United States Constitutionally protected rights under the 4<sup>th</sup> and 14<sup>th</sup> Amendment of the U.S. Constitution.

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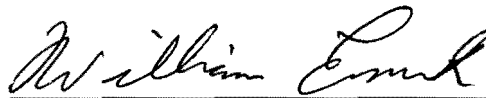
<sup>2</sup> *United States v. Powell*, 379 U.S. 48, 85 S.Ct. 248 (1964).

PRAYER FOR RELIEF

Wherefore, Ideal Products LLC respectfully requests that this Court:

1. QUASH the third party administrative summons of July 09, 2012, to First National Bank of Omaha for the records pertaining to Ideal Products LLC, and;
2. Ideal Products LLC any and all other relief that the Court deems just and prudent, the foregoing considered.

Dated: 7/31/12



William Emerick, President  
Ideal Products LLC  
P.O. Box 1037  
Plymouth, IN 46563

**CERTIFICATE OF SERVICE**

I, William Emerick, certify that pursuant to IRC §7609(b)(2)(B) true copies of the attached "Petition To Quash IRS Third Party Summons" have been served, on this 3/5<sup>th</sup> day of July, 2012, via Certified Mail to each of the following parties:

Cert. Mail # 7011 2970 0002 5122 9440

Internal Revenue Service

Brock Zeeb, IRS AGENT

100 E. Wayne St, Suite 200

South Bend, IN 46601-2349

Cert. Mail # 7011 2970 0002 5123 8121

First National Bank of Omaha

P.O. Box 2490

Omaha, NE 68103



William Emerick, President

Ideal Products LLC

Petitioner, *Pro Se*

P.O. Box 1037

Plymouth, IN 46563

Cc: Roman L. Huruska Federal Court House  
111 South 18<sup>th</sup> Plaza  
Suite 1152  
Omaha, NE 68102

William Emerick, President  
Ideal Products LLC  
Petitioner, *Pro Se*  
P.O. Box 1037  
Plymouth, IN 46563

US District Court of Nebraska  
Roman L. Huruska Federal Court House  
111 South 18<sup>th</sup> Plaza  
Suite 1152  
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